

59-2-1307 Entries of tax payments made on rail cars or state-assessed commercial vehicles.

- (1) The commission, upon apportionment of the property of rail car companies and state-assessed commercial vehicles, shall proceed to collect the taxes from the owners of the property, and shall send to each owner notice of the amount of the tax assessed against it, when and where payable, when delinquent, and the penalty provided by law.
 - (a) The commission shall remit taxes collected from owners of state-assessed commercial vehicles to each county treasurer at least quarterly.
 - (b) On or before the first Monday in January following in each year, the commission shall remit to the state treasurer all other taxes collected and due the state, and to each county the taxes collected and due to it and to the various taxing entities included in the county. The state treasurer and the treasurers of the several taxing entities shall make proper entries in their records of the receipt of the taxes.
- (2) All railroads doing business in this state shall furnish the commission with any information required by the commission, within the knowledge of the railroad companies, which will aid the commission in the collection of taxes from rail car companies.

Amended by Chapter 86, 2000 General Session